

**Exhibit B**

**The Debtor's Retention Letter with DLA Piper**



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April 22, 2010

Adam H. Victor  
President  
Project Orange Associates, LLC  
630 First Avenue  
Suite 30C  
New York, New York 10016

**Re: Retention of DLA Piper by Project Orange Associates, LLC**

Dear Adam:

We are pleased to have the opportunity to represent you. You have asked us to assist you in assessing the refinancing and restructuring options (the "Restructuring") of Project Orange Associates, LLC ("POA").

Legal services for which you will be billed include time spent on legal research, document review and drafting, correspondence, depositions, court appearances, conferences, telephone calls, travel, negotiations, closing of transactions and other services related to transactions or litigation. Our general practice is to bill clients based on the time expended by the attorneys and legal assistants involved in the matter at each individual's then current hourly billing rate. Our current hourly rates for legal assistants and lawyers range from \$225 to \$865 per hour, depending primarily on the particular lawyer's or legal assistant's background and experience. A list of our currently effective hourly rates will be furnished to you upon request. These rates are adjusted periodically, usually at the beginning of the calendar year, and any modification of such rates is applicable to legal services performed after the new rates become effective.

We are requesting an initial retainer of \$200,000. This amount may need to be adjusted upon a change in circumstances.

The lead partner in connection with the Restructuring will be Tim Walsh, and Tim will also supervise the team involved at the firm. In addition Nick Sarad will be the overall client relationship manager with POA. As team leaders Tim and Nick may assign parts of the work to other lawyers or other personnel in the office under their supervision, and may use other firm lawyers where specialized help is needed. In their supervisory roles, however, Tim and Nick will continue to be responsible to you for the entire assignment and will be available to discuss the use of other personnel with you. It is our practice to assign tasks among lawyers, legal assistants and law clerks, document and docket clerks in such a way as to produce quality work at a reasonable cost to you given the nature of the specific project. Though the extent of our work on a specific assignment is frequently not within our control, the attorney responsible for

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your matters is always prepared to discuss with you the scope of our assignment and changes therein.

Our performance of legal services may involve direct and indirect costs that we will incur on your behalf. These disbursements and charges include items incurred and paid by us on your behalf such as long distance telephone charges, postage, special mail or delivery charges, telex or telecopy charges, recording fees, transportation, meals, lodging and other costs necessary for out-of-town travel, photocopying, and use of other service providers such as printers or experts, if needed. In litigated matters, we include payments we must make for filing fees, court costs, process servers, court reporters, witness fees, and similar costs. These charges will be billed at cost. We also make separate charges for the use of computerized legal research systems, including "Lexis" and "Westlaw", that in our experience significantly reduce lawyer research time. We do not charge for secretarial, word processing or similar charges which are a part of our overhead.

We customarily send monthly invoices for services rendered and other charges incurred for your account during the previous month. The monthly invoice details the work performed and the types of charges incurred. Payment will be due thirty (30) days after the date of our invoice.

DLA Piper LLP (US) is a large law firm with offices in various locations throughout the United States. We may currently or in the future represent one or more other clients in matters or transactions or having other contacts with POA and/or its affiliates or subsidiaries. For example, we may represent other clients in corporate matters (including mergers and acquisitions, takeovers, and other change-in-control issues and transactions) and commercial transactions (including preparation and negotiation of agreements, licenses, leases, loans, securities offerings or underwritings), or in other matters and transactions involving POA on behalf of these or other clients where we do not represent POA on the same matter, or on legislative or policy matters, or administrative proceedings that may involve or affect POA and/or its affiliates or subsidiaries. We understand that POA consents to the firm's current and future representation of any such other clients in any of such matters without the need for any further consents from POA. We understand that no such direct conflict would exist where the representation of another client is not substantially and adversely related to the matters the firm is handling for POA, or where the firm's representation of either POA or another client would involve legislative issues, policy issues, or administrative proceedings unrelated to the representation of the other. We do not view this advance consent to permit unauthorized disclosure or use of any client confidences.

If you have questions about any aspect of our arrangements or our invoices from time to time, feel entirely free to raise those questions. It is important that we proceed on a mutually clear and satisfactory basis in our work for you.

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The foregoing covers the essential elements necessary for the establishment of the attorney-client relationship between DLA Piper LLP (US) and POA. If you have any questions or comments about the terms of our agreement as herein outlined, please call me to discuss them.

If the scope of the services we are to render to you and terms of the engagement are satisfactorily described above, please indicate your agreement by executing the enclosed copy of this letter and returning it to us. Thereafter, unless we agree in writing to alter these arrangements, we will assume that these terms are acceptable to you for this matter and for all future matters on which you retain DLA Piper LLP (US) to serve you.

We will endeavor to provide prompt and responsive legal services at all times.

Very truly yours,

**DLA Piper LLP (US)**

Nicolai Sarad  
Partner

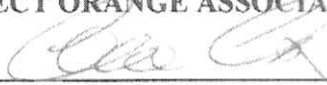
CC: Timothy Walsh

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I have read the above letter and agree and accept the terms and conditions set forth therein.

Date: April 22, 2010

**PROJECT ORANGE ASSOCIATES, LLC**

By:   
Adam H. Victor  
President

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